

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Home Department 'A'

Notification

HD-EMR-SWB-IV/71-A

Below Notification dated 8th December, 1971 from the Government of India, Ministry of Home Affairs, New Delhi, is hereby republished for general information.

M. K. Bhandari, Under Secretary (Home).

Panaji, 31st December, 1971.

GOVERNMENT OF INDIA

MINISTRY OF HOME AFFAIRS

(Grih Mantralaya)

New Delhi-1, the 8th December, 1971

17 Aghn., 1893

Notification

G. S. R. — In exercise of the powers conferred by Section 3 of the Civil Defence Act, 1968 (27 of 1968), as modified by sub-section (5) of Section 6 of the Defence of India Act, 1971 (42 of 1971), the Central Government hereby makes the following rules further to amend the Civil Defence Rules, 1968, namely: —

1(1). These rules may be called the Civil Defence (Amendment) Rules, 1971.

(2). They shall come into force on the date of their publication in the Official Gazette and shall remain in force during the continuance in force of the Defence of India Act, 1971 (42 of 1971).

2. In the Civil Defence Rules, 1968, for rule 20, the following rule shall be substituted, namely: —

"20. *Penalties.* — If any person contravenes any of the provisions of these rules or any order made thereunder, he shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both".

Sd/-

B. R. PATEL

Joint Secretary to the Government of India

[No. 10/2/71-DGCD(CD)]

Finance (Revenue) Department

Notification

Fin(Rev)/2-36/1/3047/70

In exercise of the powers conferred by Section 36 of the Goa, Daman and Diu Sales Tax Act, 1964 and all other powers enabling it in that behalf, the Lt. Governor of Goa, Daman and Diu hereby makes the following amendment to the Goa, Daman and Diu Sales Tax Rules, 1964, the same having been previously published as required by sub-section (1) of the said section 36 of the said Act, namely: —

1. *Short title and commencement:* —

(i) These Rules may be called the Goa, Daman and Diu Sales Tax (Ninth Amendment) Rules, 1971.

(ii) They shall come into force at once.

2. *Insertion of new rule 2A:* —

After Rule 2 of the Goa, Daman and Diu Sales Tax Rules, 1964 (hereinafter referred to as the "principal Rules") the following new Rule 2A shall be inserted namely:

2A — *Goods returned by a purchasing dealer* —

The period within which a purchaser has to return the goods to entitle the selling dealer to deduct from the aggregate of the sale-prices the amount refunded to such purchaser in respect of goods returned shall not exceed 6 months from the date of purchase.

3. *Insertion of new sub-rule (3A):* —

After sub-rule (3) of Rule 7 of the principal rules, the following new sub-rule (3A) shall be inserted namely:

"(3A) — If any goods entered in the Registration Certificate of any dealer are by virtue of Notification, issued under the proviso to Section 8 of the Act made subject to Sales Tax at the first point of sale, the same goods shall be deemed to have been deleted from the Registration Certificate of the dealer with effect from the date such Notification comes into force".

4. *Amendment of Rule 15:* —

(i) In sub-rule (2) of Rule 15 of the principal rules the words "registered dealer" shall be substituted by the words "a dealer".

(ii) After sub-rule (6) the following new sub-rule shall be inserted: —

"(7) — In determining the 'turnover' of a dealer for the purposes of the Act, the follow-

ing deduction shall be made from the aggregate of sale prices, namely: —

The amount arrived at by applying the following formula:

$$\frac{\text{Rate of Tax} \times \text{aggregate of sale prices}}{100 \text{ plus rate of tax.}}$$

Provided that no deduction on the basis of the above formula shall be made if the amount collected by a registered dealer by way of tax, has been otherwise deducted from the aggregate of sale price.

Explanation:—Where the turnover of the dealer relates to goods taxable at different rates, the aforesaid formula shall be applied separately in respect of parts of turnover relating to goods taxable at the same rate”.

5. Amendment of Rule 28:—

In rule 28 of the principal rules:—

(i) in sub-rule (2) the words “rupees two hundred” shall be substituted by the words “five hundred rupees”.

(ii) in sub-rule (3) the words “two hundred rupees” shall be substituted by “five hundred rupees”.

6. Amendment of Rule 32:—

For the Rule 32 of the principal rules, the following rule shall be substituted, namely:—

“32—To whom appeal should be made. An appeal against an order of assessment passed by an appropriate assessing authority shall lie to the Assistant Commissioner (hereinafter referred to as Appellate Authority) and a second appeal against an order passed in appeal shall lie to the Tribunal”.

7. Amendment of Rule 33:—

For the Rule 33 of the principal rules, the following Rules shall be substituted, namely:—

“33—How the memorandum of appeal should be presented, —

The memorandum of appeal shall be drawn up in duplicate in form S. T. XIX and after being signed either by the dealer or a person duly authorised by him in that behalf filed before or sent by registered post to the Appellate Authority or Tribunal as the case may be”.

8. Amendment of Rule 34:—

For the Rule 34 of the principal rules, the following Rule shall be substituted, namely:

“34—What should accompany the memorandum of appeal:

(1) The memorandum of appeal when presented to the Appellate Authority shall bear court-fee stamps of the amount prescribed in Rule 46 and shall be accompanied by a certified copy of the order appealed against. It shall further be endorsed by the appellant or his agent duly authorised as follows:

(a) that the amount of tax assessed and the penalty (if any) imposed, or the tax and penalty admitted to be due has been paid; and

(b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(2) The memorandum of appeal when presented to the Tribunal shall bear the court-fee stamps of the amount prescribed in Rule 46 and shall be accompanied by a certified copy of the order appealed against and also by necessary document in proof of payment of tax or penalty or both that may be due as per appeal order passed by the Appellate Authority. It shall further be endorsed by the appellant or his agent duly authorised as follows:

—that to the best of his knowledge and belief the facts set out in the memorandum are true.

9. Insertion of new rule 34A:—

After rule 34 of the principal rules the following new rule 34A shall be inserted:

“34A—Pending the final decision of an appeal filed under sub-section (1) of section 27 of the Act, the recovery of any tax assessed or penalty imposed under the Act and not admitted by the assessee to be due from him, shall be stayed, if so directed by the Appellate Authority, and not otherwise, on such terms or conditions as may be specified in the direction”.

10. Amendment of Rule 35:—

For the rule 35 of the principal rules, the following rule shall be substituted namely:

“35—The appeal may be summarily rejected if the appellant after being given an opportunity to comply with any of the requirements of rules 33 and 34 or being directed to furnish security, under proviso to Section 27(2B), fails to comply with the requirements of Rules 33 and 34 or furnish security, or for any other sufficient reasons.

Provided that when an order or summary rejection is made on any ground other than non-compliance of provisions of Rules 33 or 34 or non-furnishing of security demanded under Section 27(2B), the reasons for such summary rejection should be stated in the order”.

11. Amendment of Rule 39:—

In sub-rule (2) of Rule 39 of the principal rules the words “the Government or” shall be deleted.

12. Amendment of Rule 40:—

In sub-rule (1) of Rule 40 of the principal rules, the word “or” appearing between “revising” and “reviewing authority” shall be substituted by and after the words “reviewing authority” the words “or Tribunal” shall be inserted.

13. Amendment of Rule 46:—

In Rule 46 of the principal Rules the following clause (vi) shall be added namely:

“(vi) On a memorandum of appeal to the Tribunal—Rs. 50/-”.

14. Amendment of Rule 62:—

In rule 62 of the principal rules between the words “records” and “shall” the words “except the records of the Tribunal” shall be inserted.

15. Amendment of First Schedule:—

In the first Schedule appended to the principal Rules, the following entry shall be added after entry at Sl. No. 8, namely:—

Sl. No. (1)	Section (2)	Description of power (3)	Designation of power (4)
9	31A	Power to impose penalty for contravening provision of Section 16 of the Act regarding collection of tax by dealers.	Sales Tax Officer and Assistant Sales Tax Officer.

16. Amendment of Second Schedule:—

In form S. T. VIII laid down in Second Schedule appended to the principal Rules the following shall be inserted:

(i) Against the item B(iii):

Value of goods returned by the purchasers within the period prescribed in Rule 2A.

(ii) After clause E, the following clause EE shall be inserted:

EE—Add:—

(1) Value of goods purchased for which there is breach of the recitals of the declarations as per 2nd proviso to Section 7(3) (II).

(2) Value of goods purchased on the strength of certificate of registration subsequently cancelled in accordance with Section 14A of the Act.

(iii) After clause EE the following words shall be inserted:

“Total taxable turnover”.

By order and in the name of the Administrator of Goa, Daman and Diu.

Puran Sing, Finance Secretary.

Panaji, 28th December, 1971.

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Law and Judicial Department

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Notification

LD/96/71

The Prevention of Food Adulteration (Amendment) Act, 1971 (Act No. 41 of 1971) which was recently passed by the Parliament and assented to by the President of India is hereby published for general information.

M. S. Borkar, Under Secretary.

Panaji, 21st December, 1971.

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The Prevention of Food Adulteration (Amendment) Act, 1971

AN
ACT

4 further to amend the Prevention of Food Adulteration Act, 1954.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Prevention of Food Adulteration (Amendment) Act, 1971.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Amendment of section 1.—In section 1 of the Prevention of Food Adulteration Act, 1954 (hereinafter referred to as the principal Act), in sub-section (2), the words “except the State of Jammu and Kashmir” shall be omitted. 37 of 1954

3. Insertion of new section 2A.—After section 2 of the principal Act, the following section shall be inserted, namely:—

“2A. Rule of construction.—Any reference in this Act to a law which is not in force in the State of Jammu and Kashmir shall, in relation to that State, be construed as a reference to the corresponding law, if any, in force in that State.”.

4. Amendment of section 25.—In section 25 of the principal Act, in its application to the State of Jammu and Kashmir, after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) (a) References to the commencement of this Act in this section shall be construed as references to the commencement of the Prevention of Food Adulteration (Amendment) Act, 1971.

(b) For the avoidance of doubt, it is hereby declared that the provisions of sub-section (2) shall be without prejudice to the provisions contained in section 6 of the General Clauses Act, 1897 which shall also apply to the repeal of the corresponding law in force in the State of Jammu and Kashmir as if such corresponding law had been an enactment.”. 10 of 1897

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Labour and Information Department

Mormugao Port Trust

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Notification

MPT/IGA(E.682-I)/71

As required under Section 124(2) of the Major Port Trusts Act, 1963, the following amendments adopted by the Board of Trustees are hereby published:—

Amendments to the Mormugao Port Employees' (Pension & Gratuity) Regulations, 1966

I. Insert the following as a new sub-clause after Regulation 46(2):

“46(3) In case an employee retires on superannuation, retiring, invalid or compensation pension on or after 1st March, 1970, and if the amount of pension calculated in accordance with the regulations in force at the time of his retirement, is less than Rs. 40/- per month, the same shall be raised to Rs. 40/- per month”.

II. Insert the following as a new sub-clause 53(2) and renumber the existing sub-regulation 53(2) as 53(3):

"53(2): In case an employee dies on or after the 28th February, 1970, and his family is eligible for pension and if the amount of family pension calculated in accordance with the regulations in force at the time of his death, is less than Rs. 40/- per month, the same shall be raised to Rs. 40/- per month".

III. Insert the following as Note to Regulation 77.

"Note: The eligibility of a pensioner to commute a portion of pension should be determined with reference to the original pension, as calculated under regulation 46(2) and if the pension so calculated is Rs. 20 or less, no amount of pension can be commuted".

By order,

M. J. Kurian

Deputy Secretary

Mormugao, 28th October, 1971.

(2nd time)

Notification

MPT/IGA(E.1016)/71

In supersession of the Notification No. MPT/IGA (E.1016)/69 published in the Official Gazette Nos. 39 and 40 Series I, dated the 26th December, 1969 and the 1st January, 1970 respectively, the following draft revised Regulations adopted by the Board of Trustees are hereby published in terms of Section 124(2) of the Major Port Trusts Act, 1963.

I—DRAFT OF REVISED «MORMUGAO PORT EMPLOYEES (REIMBURSEMENT OF TUITION FEES) REGULATIONS 1971»

1. **Short title and commencement.**— (i) These Regulations may be called the Mormugao Port Employees' (Reimbursement of Tuition Fees) Regulations, 1971.

(ii) They shall come into effect from the date the approval of the Central Government is published in the Official Gazette.

2. **Eligibility.**— (i) All employees, whether permanent, quasi-permanent or temporary, whose pay including Special Pay and Personal Pay, if any, does not exceed Rs. 650/- per month, will be eligible for claiming reimbursement of tuition fees payable and actually paid subject to the fulfilment of the conditions laid hereunder. In the case of an employee who draws pay at a rate exceeding Rs. 650/- per part of a month, reimbursement will be allowed for that month only if he draws pay at rate not exceeding Rs. 650/- per month for at least 15 days in that month.

Note: When a Government or aided School have to charge fee at a concessional rate from a child, whose brother or sister, is also studying in a higher class in the same school or its branch in the same town, the concessional rate is the rate at which fee is payable for the purpose of reimbursement.

(ii) Employees on deputation to the Board will also be eligible for the concession for the duration of their deputation. For the month in which they join the Board's service and that in which they leave it, the concession will be admissible only if the service under the Board is not less than 15 days.

(iii) Where both husband and wife are in the Board's service, the allowance will be admissible in respect of one of them only, provided that it will not be admissible if the pay of either of them exceeds Rs. 650/- per month. If an employee's wife or husband is employed outside the Board's service and is entitled to the facility of reimbursement of fees in respect of his/her children from that employer, the concession to the employee will be correspondingly reduced.

(iv) The concession will be admissible to an employee who is on duty, under suspension or on leave, including leave preparatory to retirement. It will not be admissible in respect of children of deceased, retired or discharged employees. If any employee dies, or ceases to be in the Board's employment in the middle of an academic year, the Allowance will be admissible only till the end of the month in which the event takes place.

Note: The pay with reference to which the concession will be given while the employee is under suspension or on leave will be the pay admissible to him at the time he was placed under suspension or proceeded on leave.

(v) The concession will be limited to education in India in recognised Middle, High and Higher Secondary Schools and corresponding classes in Technical and other vocational schools. The reimbursement will also be admissible for study in pre-University classes or First Year Class of an Intermediate college and a Technical college including a polytechnic provided that the children in respect of whom the reimbursement is claimed have necessarily to study in the First Year Class, etc. for pursuing further studies leading to Diploma/Degree having passed the Secondary, High School, Matriculation or equivalent examination. The reimbursement will not be admissible in respect of study in the First Year Class, etc. if the children having passed the Higher Secondary or equivalent examination need not necessarily study in the first year class, etc. for pursuing further studies leading to Diploma/Degree. The reimbursement of tuition fees is permissible in respect of children admitted to correspondence courses conducted by Universities or evening colleges affiliated to Universities.

(vi) The concession will not be admissible to an employee who is drawing Family Allowance.

(vii) The reimbursement under these orders will not be admissible in respect of Children for whom Children's Education Allowance is claimed under the M. P. E. (Children's Education Allowance) Regulations.

3. **Conditions of Reimbursement.**— (i) The concession will be admissible only if the child is enrolled in —

- a school which is recognised by the Educational Authorities of the Government of the area in which the school is situated,
- in a school which prepares students for matriculation examination conducted by a

University and which is affiliated to a recognised Universities, or

- (c) in a school which is affiliated to the Central Board of Secondary Education, New Delhi.

(ii) The concession will be admissible only in respect of an employee's legitimate children, including step-children and adopted children (where adoption is recognised under the personal law of the employee) who are wholly dependent on the employee.

(iii) No reimbursement will be admissible in respect of a child for more than two academic year in the same class.

(iv) Where a child is in receipt of any Government or non-Government Scholarship and is required to pay tuition fees to the school, no reimbursement will be made in cases where the scholarship amount is in excess of the tuition fees paid. In cases where the Scholarship amount is less than the tuition fees, the difference, to the extent admissible, may be allowed, to the employee.

In cases where partial freeship is awarded to the student, only the tuition fees actually paid will be the basis of for reimbursement.

(v) Reimbursement will be restricted to tuition fees only and will not cover special fees like Admission fees, Term fee, Library fee, Games fee, extra curricular activity fee etc. which will have to be borne by the employee himself. The term 'tuition fees' shall, however, include fees charged for subjects which are taught as subjects in regular school curriculum, e. g. fees charged for science, music, etc. if they are taught as subjects of the school curriculum. The Laboratory fee charged from science students will also be reimbursable provided that (i) no Science fee is separately charged, (ii) the tuition fee charged from science students is not higher than that charged from Arts/Commerce students etc.

4. Rate of Allowance. — Reimbursement of tuition fee will be made at rate not exceeding those approved by the Government of the area for Government Schools. In states where education is free and no fees have been prescribed for schools run by the State Government, reimbursement of fees charged by Government aided and recognised unaided Schools and also Departmental Schools except these meant for blind, deaf, and dumb students shall be made at the rates actually paid subject, however, to the following ceilings: —

Class I to	} At the rate of Rs. 5/- per month
Class VIII	
Class IX	
Class X	
Class XI	
Class XI	At the rate of Rs. 8/- per month

For the purposes of reimbursement of tuition fees, a college run by a University shall be treated at par with "aided School" and the fees actually paid will be reimbursed. A college affiliated to a University will, on the other hand, be treated like a recognised unaided institution and the tuition fees actually paid in such a college that may be reimbursed shall not exceed the fees prescribed by a University with which it is affiliated.

5. (1) Fees charged in respect of children of the employees of the Board who are physically handi-

capped/mentally retarded may also be reimbursed to them subject to the following further conditions:—

(a) Actual fee charged or Rs. 20/- per month, whichever is less, will be admissible.

(b) The actual fees charged are approved by the Central Government/State Government/Union Territory Administration.

(c) The institution is recognised/approved by the Central Government/State Government/Union Territory Administration.

(d) In the case of the blind and other orthopaedically handicapped, the standard in which the children are studying corresponds to Primary, Secondary or Higher Secondary classes in normal Schools.

(e) In the case of deaf and dumb children, the standard in which a child is studying is the one approved by the Central Government/State Government or Union Territory Administration.

(f) In the case of mentally retarded, no levels have been prescribed but the reimbursement may be allowed subject to a maximum of 10 years and further subject to (i) satisfactory progress as certified by the Head of the institution and (ii) promotion at such intervals as is the normal practice.

(g) Wherever the progress of the student is not satisfactory without adequate justification such as (i) illness as certified by the competent medical authority (ii) a major tragic event in the family such as death of mother, father or guardian, or (iii) some other circumstances beyond the control of the student, Board will have the case so warrant payment of the allowance may be discontinued.

(2) Suitable certificates shall be obtained from the Head of the institution about satisfactory progress as mentioned in para 1 (f) and (g) above half yearly in January and July each year.

6. Certificates required in support of the claim. —

(i) When reimbursement of tuition fees is claimed, the employees concerned shall submit information and certificates in the form annexed. These forms should invariably be attached to the bills in which the allowance is claimed.

(ii) The reimbursement of fees will be made quarterly as will be prescribed by the Financial Adviser and Chief Accounts Officer.

(iii) At the time of preferring the initial claim and subsequently at the beginning of each academic year, the employee shall also submit a certificate from the Head Master of the school that the school is a recognised one. This certificate is not necessary in respect of children of employees studying in Government and Municipal schools and schools run by a Panchayat Samiti or Zila Parishad.

7. General. — In any matter not specifically provided for in these Regulations, the decision/orders issued from time to time by the Government of India in respect of their staff shall apply in so far as they are not inconsistent with these Regulations.

8. Interpretation. — If any question arises relating to the interpretation of these Regulations, it shall be decided by the Board.

ANNEXURE

1. Date of last claim: ...
2. Period for which reimbursement was claimed: ...
3. Period to which present claim pertains ...

	Name of child	School in which studying & location of the school (state also whether it is a Government or a Government aided School)	Class in which studying	Monthly tuition fees paid actually (receipts to be attached)	Amount of Government Scholarship if any	Amount of Scholarship received from other sources (N.B. Merit Scholarships and Scholarships specifically earmarked for items other than tuition fees need not be mentioned)	Amount of reimbursement claimed (to be restricted to fees approved by educational authorities)
	1	2	3	4	5	6	7
1.							
2.							
3.							

1. Certified that my child/children mentioned above, in respect of whom reimbursement of tuition fee is claimed, is/are studying in the school (mentioned in column (2) which is/are recognised schools and that the tuition fees indicated against each have actually been paid by me.

(2) Certified that:—

☐ my wife/husband is not in the Board's service.

☐ my wife/husband is in the Board's service and that no reimbursement would be claimed by her/him and also the pay drawn by her/him does not exceed Rs. 650/- per month.

☐ my wife/husband is not employed.

☐ my wife/husband is employed with \$ ☐ she/he is not entitled to reimbursement of tuition fees in respect of our children. ☐ she/he is entitled to reimbursement of tuition fees in respect of our children as follows:—

(3) Certified that none of the children mentioned above has been studying in the same class for more than two years.

(4) Certified that I have not claimed and will not claim the Children's Education Allowance in respect of the children mentioned above. (Strike out if not applicable).

☐ — Strike off what is not applicable.

☐ — Employer other than the Board to be mentioned.

Name of Employee:

Department in which serving:

Staff No.

Dated

SIGNATURE & DESIGNATION OF THE EMPLOYEE

II — DRAFT OF REVISED "MORMUGAO PORT EMPLOYEES (CHILDREN'S EDUCATION ALLOWANCE) REGULATIONS, 1971"

1. **Short title and commencement.**— (i) These Regulations may be called the Mormugao Port Employees (Children's Education Allowance) Regulations, 1971.

(ii) They shall come into effect from the date the approval of the Central Government is published in the Official Gazette.

2. **Eligibility.**— (i) All permanent and quasi-permanent Class III and IV employees and temporary Class III and IV employees, who have put in not less than three years' service, and whose pay does not exceed Rs. 389/- per month, will be eligible for the grant of the Allowance, subject to the fulfilment of the conditions laid hereunder.

Note 1: The term 'employee' includes employees on deputation to the Board. Employees of the Board deputed to foreign service in India would be eligible to claim the Children's Education Allowance from the foreign employer provided they are otherwise eli-

gible and necessary provision to this effect is made in the terms of deputation.

Note 2: Class III and IV employees drawing pay between Rs. 390 and Rs. 439 shall be entitled to marginal adjustment as indicated in the illustration below:—

If "A" gets a pay of Rs. 400 and has got liabilities which would entitle him to an allowance of Rs. 30 (had his pay been Rs. 389) he shall be given the difference between Rs. 389 plus Rs. 30 and Rs. 400 viz. Rs. 19 per month.

(ii) Where the both the employee and his wife or her husband are in the Board's service, the allowance will be admissible in respect of one of them only, provided that it will be inadmissible if the pay of a either of them exceeds Rs. 389 per month.

Note: "Pay" for the above purpose means Pay, Special pay and personal Pay only.

In the case of re-employed pensioners the following shall be treated as 'Pay' for the purpose of eligibility to the Children's Education Allowance. (a) In the case of employees whose pay plus pension exceeds

the sanctioned maximum pay of the post, that maximum, (b) In the case of employees whose pay on re-employment is fixed without taking into account, the entire pension or part thereof such pay plus any part of the pension taken to account while fixing the pay. (c) In other cases, pay plus pension.

(iii) The Allowance will be admissible to an employee who is on duty including the period spent on a course of training at another station, under suspension or on leave including leave preparatory to retirement provided he continues to satisfy the conditions for the drawal of the Allowance. The Allowance will not, however, be admissible when the employee goes to another station temporarily but the children continue to study and stay at the old station with one or more other members of the family. The Allowance will not be admissible to deceased, retired or discharged employees. If any employee dies, retires or is discharged in the middle of an academic year, the Allowance will be admissible till the end of that academic year except where the employee is dismissed or removed from service as a disciplinary measure.

Note: The Pay with reference to which the Allowance will be given while the employee is under suspension or on leave will be the pay admissible to him at the time he was placed under suspension or proceeded on leave. The Allowance may be granted to an employee for the first time during the period of suspension provided he is otherwise eligible.

(iv) The Allowance will not be admissible to an employee who is drawing Family Allowance.

(v) An employee is being reimbursed Tuition Fees in respect of a child under the Mormugao Port Employees (Reimbursement of Tuition Fees) Regulations, 1971, will not be eligible for the Education Allowance in respect of the same child.

(vi) An employee actually in receipt of this Allowance will continue to be eligible for it during short periods not exceeding four months (i) when he may go and stay with the child/children while on leave or (ii) when the child/children may come to live with the parents and the administrative authority is satisfied on the basis of a certificate from a recognised medical practitioner that the child is forced to remain away from studies due to illness.

3. Rate of Allowance: — (i) The Allowance will be admissible at the following rates: —

- | | |
|--|-----------------------------|
| (a) Primary (Class I to V) | Rs. 10 per month per child. |
| (b) Secondary (Class VI to X) and Higher Secondary (Class XI). | |
| (c) Pre-University Classes or first year class of Intermediate College provided the child has passed the Secondary but not Higher Secondary Examination. | Rs. 15 per month per child. |
| (d) Junior Technical Schools. | |

(ii) The total Allowance admissible to an employee at any one time shall not exceed Rs. 50 per month.

4. Conditions for the grant of Education Allowance: — (i) The Allowance will be admissible only

in respect of children between the age limits of 5 and 18 years.

Note: The Allowance shall commence from the month following that in which the child attains the age of 5 and shall cease at the end of the academic year in which the child attains the age of 18.

(ii) The concession will be limited to education in India upto Higher Secondary classes, including Junior Technical School and in Pre-University classes and First Year Class of an Intermediate College and in the first Year course of the Polytechnics, provided the children passed Secondary but not Higher Secondary Examination.

(iii) The Allowance will be admissible only when the child or children of an employee stay and study in a school away from the station at which he/she is posted and/or is residing. The Allowance however will be admissible to an employee whose children stay with him but study in a different station or stay at a different station but study in the station at which the employee is posted or residing. If both the husband and wife are employees of the Board and are posted at different stations, the allowance will not be admissible if the children are staying and/or studying at a station at which either parent is working and/or residing. The wife/husband of the employee of the Board employed outside the Board's service, and entitled to the benefit of Children's Education Allowance from her/his employer shall be deemed to be an employee of the Board for the purpose of this Regulations.

Explanation: The term "Station" shall be taken to cover the areas of the specified limits of municipalities, corporation/notified areas/cantonments, etc. qualifying for Compensatory (City) and House Rent Allowances, as defined at paragraph 3 of the Ministry of Finance Office Memorandum No. F-2(37)/E-II (B)/64 dated 27-11-1965.

Explanation "A": has his headquarters at the Harbour/Vasco da Gama and is residing at Margao. The Allowance will not be admissible if his children study in a school either at Harbour/Vasco da Gama or at Margao.

Note: The Allowance will be admissible only if the child attends the school regularly and shall not be paid if the period of absence from the school without proper leave exceeds one month notwithstanding the fact that the name of the child remains on the rolls of the school.

(iv) The Allowance will be admissible only if the child is enrolled in a school which is recognised by the Department of Education or Educational authorities having jurisdiction over the area in which the school is situated.

(v) The allowance will be admissible only in respect of an employees' legitimate children, including step-children and adopted children (where adoption is recognised under the personal law of the employee) who are wholly dependent on the employee.

(vi) When an employees' pay is raised beyond Rs. 389/- on account of the grant of increment or promotion to another Class III to IV post, his allowance will be regulated in the same manner as provided in Note: 2 below Regulation 2(i) above, provided, that other conditions remain satisfied. But when an

employee is promoted to Class I or II status the allowance will be continued, if other conditions remain unaltered, until his pay exceeds the total of his pay plus Education Allowance prior to such rise in pay. The amount of the Allowance will, however, be limited to the difference between the sum total of pay plus Education Allowance prior to his promotion to Class I or II status and the pay drawn after such promotion,

(vii) In respect of a temporary employee, the Allowance will be admissible from the month following that in which he completes three year's service.

(viii) The Allowance is admissible for 12 months irrespective of the fact that the tuition fee is paid only for 8 or 9 months and that no fee is paid during vacation, provided that the Allowance will not be admissible for the period of vacation falling at the end of the Secondary or Higher Secondary Class, in respect of students passing in the Final Secondary or Higher Secondary Examination. The allowance is admissible during a period of vacation even if the children stay with the parents provided they are on the rolls of the school. Provided that in the case of candidates who fail in the Final Secondary/Higher Secondary Examination but resume their studies, the Allowance may be paid for the entire period of vacation; but in the case of a student who is successful at the Final Secondary/Higher Secondary Examination, the Allowance will be paid upto the end of the month in which examination is completed or upto the end of the month upto which the school fees are charged whichever is later.

(ix) The Allowance may be paid even if the child is detained in the same class for any reason, provided that other conditions prescribed in the Regulation 4 are satisfied.

(x) Reimbursement of tuition fees is permissible in respect of children admitted to correspondence courses conducted by Universities or evening colleges affiliated to Universities.

5. Certificates required in support of the claim. —

(i) When the Education Allowance is claimed, a certificate should be furnished by the employee in the form shown in the Annexure, twice a year in July and January.

(ii) At the time of preferring the initial claim and subsequently at the beginning of each academic year the employee shall also submit a certificate from the Head Master of the School that the School is a recognised one.

(iii) Subject to the production of the certificate referred to above, the Allowance shall be paid every month after verification of the claim according to such procedure as may be prescribed by the Financial Adviser and Chief Accounts Officer for the purpose.

6. General. — In any matter not specifically provided for in these Regulations, the decision/orders issued from time to time by the Government of India in respect of their staff shall apply in so far as they are not inconsistent with these Regulations.

7. Interpretation. — If any question arises relating to the interpretation of these Regulations, it shall be decided by the Board.

ANNEXURE (FORM)

1. Certified that my child/children mentioned below, in respect of whom Children's Education Allowance is claimed, is/are wholly dependent upon me and is/are studying in Schools which are recognised by the Education Department/Educational authorities of the jurisdiction in which the schools are situated, at a place other than my headquarters and/or residence: —

Name of Child	Date of birth	School in which studying, location of the school and residence of child	The place where the employee is residing	Class in which studying	Amount of allowance claimed
1	2	3	4	5	6

2. Certified that my wife/husband is not in the Board's service or that my wife/husband is in the Board's service and that no allowance would be claimed by her/him and also the pay drawn by her/him does not exceed Rs. 389/-.

Note: — The wife/husband of the employee of the Board, employed outside the Board's service and entitled to the benefit of Children's Education Allowance from her/his employer shall be deemed to be an employee of the Board for the purpose of grant of Children's Education Allowance.

3. Certified that during the last six months the child attended the school regularly and did not absent himself/herself from the school without proper leave for a period exceeding one month.

Name of the employee ...
(in Block letters)

Department in which serving ...

Staff No. ...

...
(Signature of the Employee)

By order,

M. J. Kurian
Deputy Secretary

Mormugao, 27th October, 1971.

(2nd time)